

Alcohol and Tobacco Tax and Trade Bureau, Treasury

§ 31.41

dealer is covered by an applicable exemption under subpart D of this part.

(b) *Persons not deemed to be retail dealers in beer.* The following persons are not retail dealers in beer within the meaning of this part:

(1) A limited retail dealer as described in § 31.35, or

(2) A person who does not sell or offer for sale distilled spirits or wines and sells beer or offers beer for sale only as provided in § 31.61 through § 31.63 or § 31.65(a).

(26 U.S.C. 5122)

§ 31.34 Wholesale dealer in beer.

(a) *General.* Except as otherwise provided in paragraph (b) of this section, every person who sells or offers for sale beer, but not distilled spirits or wines, to another dealer is a wholesale dealer in beer for purposes of this part. Every wholesale dealer in beer must comply with the registration and other requirements of this part, unless the dealer is covered by an applicable exemption under subpart D of this part.

(b) *Persons not deemed to be wholesale dealers in beer.* The following persons are not wholesale dealers in beer within the meaning of this part:

(1) A person who does not sell or offer for sale distilled spirits or wines and sells beer or offers beer for sale only as provided in §§ 31.61 through 31.63, § 31.65(a), § 31.66, or § 31.67; or

(2) A person returning beer for credit, refund or exchange as provided in § 31.56.

(26 U.S.C. 5121)

§ 31.35 Limited retail dealer; persons eligible.

Any person selling distilled spirits, beer, or wine, or any combination thereof, to members, guests, or patrons of bona fide fairs, reunions, picnics, carnivals, or similar outings, and any fraternal, civic, church, labor, charitable, benevolent, or ex-servicemen's organization selling distilled spirits, beer, or wine, or any combination thereof, on the occasion of any kind of entertainment, dance, picnic, bazaar, or festival held by it, is a "limited retail dealer" if the person or organiza-

tion is not otherwise engaged in business as a dealer.

(26 U.S.C. 5122)

§ 31.36 Sales of 20 wine gallons (75.7 liters) or more.

Any person who sells or offers for sale distilled spirits, wines, or beer, in quantities of 20 wine gallons (75.7 liters) or more, to the same person at the same time, shall be presumed and held to be a wholesale dealer in liquors or a wholesale dealer in beer, as the case may be, unless the seller shows by satisfactory evidence that the sale, or offer for sale, was made to a person other than a dealer.

(26 U.S.C. 5121)

CERTAIN ORGANIZATIONS, AGENCIES, AND PERSONS

§ 31.41 Clubs or similar organizations.

(a) Subject to paragraph (b) of this section, a club or similar organization is a dealer for purposes of this part if the club or organization:

(1) Furnishes liquors to members under conditions constituting a sale (including the acceptance of orders therefor, furnishing the liquors ordered and collecting the price thereof); or

(2) Conducts a bar for the sale of liquors on the occasion of an outing, picnic, or other entertainment, unless the club is a "limited retail dealer" described in § 31.35. The registration of the proprietor of the premises where the bar is located will not relieve the club or organization from its own obligation to register; or

(3) Purchases liquors for members without prior agreement concerning payment therefor and such organization subsequently recoups those costs.

(b) Compliance with the registration and other requirements of this part is not required if money is collected in advance from members for the purchase of liquors, or if money is advanced for the purchase of liquors pursuant to an agreement with the members for reimbursement.

(26 U.S.C. 5122)